



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE



May 22, 2025

REVENUE MEMORANDUM CIRCULAR No. 059-2025

**SUBJECT:** Publishing the Full Text of the March 26, 2025 Letter from the Food and Drug Administration (FDA) of the Department of Health (DOH) Endorsing Updates to the List of VAT-Exempt Products Under Republic Act (R.A.) No. 10963 (TRAIN Law) and R.A. No. 11534 (CREATE Law)

**TO :** All Internal Revenue Officers and Others Concerned

For the information and guidance of all internal revenue officers, employees and others concerned, attached is the March 26, 2025 letter (Annex A) from Dr. Samuel A. Zacate, Director General of the Food and Drug Administration (FDA), for an update to the published List of VAT-Exempt Medicines under Republic Act (RA) No. 10963 (TRAIN Law) and RA No. 11534 (CREATE Law), particularly for the inclusion of certain medicines for cancer, diabetes, hypertension, kidney disease and tuberculosis.

The effectivity of the VAT exemption of the medicines included in the said list shall be upon the issuance of an FDA Advisory.

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.



**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

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